

Taxation statistics 2009–10

Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 partnership income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2009–10*.

2 The industry groups are based on the Australian and New Zealand Industrial Classification (ANZSIC) 2006 Business Register codes.

3 'Investment income recipients' statistics, previously reported in *Taxation statistics 2005–06* and all other previous year editions, are now included in this category.

4 Includes partnerships that did not state their industry and those whose stated industry was unknown.

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Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Other income and expense items	Number of partnerships	Distribution from partnerships - PP - profit		Distribution from partnerships - PP - loss		Distribution from partnerships - PP	
	no.	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	101,220	495	25,747,857	305	-22,437,499	800	3,310,358
Mining	520	0	0	5	-194,144	5	-194,144
Manufacturing	13,085	5	33,562	5	-18,432	5	15,130
Electricity, Gas, Water and Waste Services	770	0	0	5	-442	5	-442
Construction	58,670	10	446,573	15	-127,314	25	319,259
Wholesale Trade	7,330	10	288,354	5	-99,401	10	188,953
Retail Trade	27,945	5	12,556	5	-48,071	10	-35,515
Accommodation and Food Services	19,120	0	0	0	0	0	0
Transport, Postal and Warehousing	15,830	5	193,786	5	-90,123	10	103,663
Information Media and Telecommunications	1,295	0	0	0	0	0	0
Financial and Insurance Services	4,085	5	65,083	10	-126,399	10	-61,316
Rental, Hiring and Real Estate Services ³	48,305	20	811,061	35	-1,251,110	55	-440,049
Professional, Scientific and Technical Services	15,545	5	16,323	5	-186,495	10	-170,172
Administrative and Support Services	13,355	5	30,000	0	0	5	30,000
Public Administration and Safety	580	0	0	0	0	0	0
Education and Training	2,555	0	0	0	0	0	0
Health Care and Social Assistance	4,310	5	14,294	5	-15,195	5	-901
Arts and Recreation Services	3,865	0	0	5	-24,411	5	-24,411
Other Services	18,140	5	38,456	5	-62,993	5	-24,537
Other ⁴	25,865	90	4,423,782	60	-2,427,955	150	1,995,827
Total	382,400	645	32,121,687	460	-27,109,984	1,105	5,011,703

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Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Other income and expense items	Distribution from partnerships - NPP - profit		Distribution from partnership - NPP - loss		Distribution from partnerships - NPP	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	625	10,414,477	135	-1,611,771	760	8,802,706
Mining	5	14,891	5	-4,908,277	5	-4,893,386
Manufacturing	25	1,041,419	5	-95,771	30	945,648
Electricity, Gas, Water and Waste Services	5	512,720	5	-4,270	5	508,450
Construction	290	30,295,549	80	-5,872,777	375	24,422,772
Wholesale Trade	25	1,145,381	5	-18,112	30	1,127,269
Retail Trade	65	3,986,809	25	-303,781	90	3,683,028
Accommodation and Food Services	35	2,055,621	20	-870,259	55	1,185,362
Transport, Postal and Warehousing	50	1,264,222	10	-156,188	55	1,108,034
Information Media and Telecommunications	10	4,250,515	5	-10,886	10	4,239,629
Financial and Insurance Services	55	11,516,232	20	-6,411,907	75	5,104,325
Rental, Hiring and Real Estate Services ³	400	41,280,759	110	-13,526,100	515	27,754,659
Professional, Scientific and Technical Services	50	108,968,115	10	-147,017	60	108,821,098
Administrative and Support Services	20	905,367	5	-50,051	30	855,316
Public Administration and Safety	5	2,000	0	0	5	2,000
Education and Training	5	10,208	0	0	5	10,208
Health Care and Social Assistance	25	4,001,795	5	-10,317	25	3,991,478
Arts and Recreation Services	15	655,924	5	-14,820	20	641,104
Other Services	40	11,532,703	15	-196,591	55	11,336,112
Other ⁴	380	27,465,029	85	-65,543,706	465	-38,078,677
Total	2,125	261,319,736	530	-99,752,601	2,655	161,567,135

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Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Other income and expense items	Distribution from trusts - NPP - profit		Distribution from trusts - NPP		P&T deductions relating to distribution - PP	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	1,385	11,107,869	1,385	11,107,869	220	5,624,345
Mining	5	485	5	485	0	0
Manufacturing	50	523,372	50	523,372	5	2,014
Electricity, Gas, Water and Waste Services	5	2,319	5	2,319	0	0
Construction	230	6,084,428	230	6,084,428	10	141,503
Wholesale Trade	45	1,933,190	45	1,933,190	5	91,447
Retail Trade	100	1,107,232	100	1,107,232	5	9,663
Accommodation and Food Services	75	1,825,988	75	1,825,988	0	0
Transport, Postal and Warehousing	90	1,259,247	90	1,259,247	5	11,319
Information Media and Telecommunications	10	27,660	10	27,660	0	0
Financial and Insurance Services	325	32,631,769	325	32,631,769	5	26,166
Rental, Hiring and Real Estate Services ³	885	51,467,512	885	51,382,920	15	321,999
Professional, Scientific and Technical Services	110	2,716,996	110	2,716,996	5	23,074
Administrative and Support Services	40	849,909	40	849,909	5	26,500
Public Administration and Safety	5	769	5	769	0	0
Education and Training	10	200,996	10	200,996	0	0
Health Care and Social Assistance	45	1,937,342	45	1,937,342	5	31,182
Arts and Recreation Services	30	267,025	30	267,025	0	0
Other Services	60	754,356	60	754,356	5	4,268
Other ⁴	1,070	26,830,488	1,070	26,830,220	80	482,142
Total	4,570	141,528,952	4,575	141,444,092	345	6,795,622

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Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Other income and expense items	P&T deductions relating to distribution - NPP		Total P&T deductions relating to distribution		Gross interest	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	230	2,769,369	440	8,393,714	35,475	163,566,435
Mining	0	0	0	0	140	7,964,068
Manufacturing	20	252,358	20	254,372	2,780	8,544,572
Electricity, Gas, Water and Waste Services	5	724	5	724	180	30,607,606
Construction	175	3,425,000	185	3,566,503	11,880	190,634,929
Wholesale Trade	10	875,750	15	967,197	1,845	8,971,752
Retail Trade	50	1,023,915	50	1,033,578	6,885	24,077,780
Accommodation and Food Services	20	620,155	20	620,155	3,810	11,484,074
Transport, Postal and Warehousing	30	348,039	35	359,358	3,185	11,116,018
Information Media and Telecommunications	0	0	0	0	230	5,164,680
Financial and Insurance Services	65	2,965,480	70	2,991,646	1,465	84,361,866
Rental, Hiring and Real Estate Services ³	295	14,400,200	310	14,722,199	13,610	113,323,410
Professional, Scientific and Technical Services	25	490,892	25	513,966	3,535	18,567,119
Administrative and Support Services	15	347,080	15	373,580	1,585	3,182,454
Public Administration and Safety	0	0	0	0	105	701,083
Education and Training	5	1,016	5	1,016	400	723,272
Health Care and Social Assistance	15	736,407	15	767,589	1,335	5,668,886
Arts and Recreation Services	10	138,551	10	138,551	680	5,309,538
Other Services	25	355,026	30	359,294	3,780	6,285,820
Other ⁴	310	3,487,791	390	3,969,933	5,055	62,744,369
Total	1,300	32,237,753	1,635	39,033,375	97,970	762,999,731

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Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Other income and expense items	Dividends unfranked		Dividends franked		Total dividends	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	6,300	12,881,504	9,800	47,446,228	11,760	60,327,732
Mining	10	14,635	15	22,639	20	37,274
Manufacturing	75	125,787	190	746,842	205	872,629
Electricity, Gas, Water and Waste Services	5	80	10	289,392	10	289,472
Construction	395	312,439	900	5,018,795	1,015	5,331,234
Wholesale Trade	65	76,493	170	3,302,975	180	3,379,468
Retail Trade	180	178,290	490	2,687,997	545	2,866,287
Accommodation and Food Services	85	195,342	195	1,427,873	205	1,623,215
Transport, Postal and Warehousing	145	339,105	390	2,569,157	415	2,908,262
Information Media and Telecommunications	5	3,967	15	133,155	15	137,122
Financial and Insurance Services	485	1,381,305	750	23,045,167	770	24,426,472
Rental, Hiring and Real Estate Services ³	930	3,298,935	1,930	49,938,814	2,045	53,237,749
Professional, Scientific and Technical Services	115	179,683	290	7,056,764	305	7,236,447
Administrative and Support Services	55	33,196	115	3,781,333	125	3,814,529
Public Administration and Safety	5	1,106	5	1,862	5	2,968
Education and Training	20	286,882	30	361,391	35	648,273
Health Care and Social Assistance	35	86,881	75	1,096,884	75	1,183,765
Arts and Recreation Services	15	16,243	40	230,499	45	246,742
Other Services	235	191,374	475	1,360,145	605	1,551,519
Other ⁴	1,320	2,192,734	2,265	65,086,173	2,360	67,278,907
Total	10,465	21,795,981	18,145	215,604,085	20,735	237,400,066

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Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Other income and expense items	Franking Credit		Forestry managed investment scheme income		Other Australian income	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	9,785	20,274,033	60	540,712	760	10,313,633
Mining	15	9,691	0	0	5	570,015
Manufacturing	190	320,089	5	3,334	90	1,751,051
Electricity, Gas, Water and Waste Services	10	124,021	0	0	10	110,881
Construction	900	2,149,753	15	19,907	475	51,706,366
Wholesale Trade	170	1,415,525	5	5,048	55	596,303
Retail Trade	490	1,150,007	5	362	245	6,574,331
Accommodation and Food Services	195	611,726	5	3	160	6,154,027
Transport, Postal and Warehousing	390	1,100,049	5	8	145	2,831,058
Information Media and Telecommunications	15	57,064	5	5,675	15	26,225
Financial and Insurance Services	745	9,844,115	5	21,076	120	13,647,535
Rental, Hiring and Real Estate Services ³	1,925	21,374,795	20	200,688	830	30,456,667
Professional, Scientific and Technical Services	285	3,022,258	5	24,924	105	2,975,786
Administrative and Support Services	115	1,619,491	5	11,371	50	340,130
Public Administration and Safety	5	797	0	0	5	24,198
Education and Training	30	154,057	5	1,592	10	49,688
Health Care and Social Assistance	75	470,060	5	13,645	35	1,963,302
Arts and Recreation Services	40	98,330	0	0	40	538,814
Other Services	470	579,987	5	12,449	130	1,660,789
Other ⁴	2,265	27,884,684	10	102,106	335	66,937,362
Total	18,115	92,260,532	140	962,900	3,625	199,228,161

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Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Other income and expense items	Gross rent		Rental interest deductions		Capital works deductions	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	11,185	312,213,824	4,600	98,874,284	2,155	10,203,644
Mining	35	742,374	10	300,542	10	41,915
Manufacturing	985	42,917,895	615	15,392,576	290	2,121,486
Electricity, Gas, Water and Waste Services	40	3,405,171	30	826,289	15	133,214
Construction	5,935	552,672,848	3,950	362,864,839	2,010	57,039,679
Wholesale Trade	585	27,336,307	335	9,113,891	170	1,046,925
Retail Trade	2,240	117,151,265	1,370	40,901,768	580	3,885,409
Accommodation and Food Services	2,015	127,102,996	1,285	46,207,331	605	6,641,595
Transport, Postal and Warehousing	1,285	50,109,272	720	16,454,976	335	1,898,296
Information Media and Telecommunications	55	3,372,171	40	1,074,213	20	91,309
Financial and Insurance Services	980	140,125,964	520	37,270,289	385	8,759,725
Rental, Hiring and Real Estate Services ³	31,955	3,938,839,102	18,090	1,160,459,281	12,545	193,346,995
Professional, Scientific and Technical Services	780	47,021,066	540	18,978,742	285	2,921,452
Administrative and Support Services	475	14,186,783	350	6,641,037	145	639,584
Public Administration and Safety	45	2,072,562	30	1,251,925	15	97,168
Education and Training	100	3,781,577	65	1,838,069	30	133,172
Health Care and Social Assistance	330	21,117,161	220	7,813,623	115	1,603,628
Arts and Recreation Services	205	11,051,962	135	3,265,671	60	396,963
Other Services	1,505	68,894,579	910	23,484,148	430	2,425,551
Other ⁴	7,770	524,352,611	3,320	114,022,372	2,405	25,226,445
Total	68,500	6,008,467,490	37,135	1,967,035,866	22,610	318,654,155

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Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Other income and expense items	Other rental deductions		Net rent		Net rent - profit	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	10,300	112,120,564	11,305	90,993,605	8,155	133,687,067
Mining	30	256,949	35	142,968	25	324,226
Manufacturing	915	15,073,270	995	10,330,563	695	17,753,843
Electricity, Gas, Water and Waste Services	40	719,653	40	1,726,015	25	2,121,833
Construction	5,870	172,524,504	6,015	-39,756,237	3,565	131,499,514
Wholesale Trade	550	8,345,106	585	8,830,385	410	11,502,245
Retail Trade	2,110	37,719,625	2,250	34,647,263	1,580	46,100,990
Accommodation and Food Services	1,930	42,517,399	2,025	31,736,671	1,345	47,442,356
Transport, Postal and Warehousing	1,245	18,342,828	1,285	13,413,172	840	18,997,034
Information Media and Telecommunications	50	1,382,957	55	823,692	40	1,036,513
Financial and Insurance Services	965	42,510,649	985	51,585,301	750	57,881,001
Rental, Hiring and Real Estate Services ³	31,530	1,248,716,211	32,335	1,336,328,033	24,440	1,661,604,549
Professional, Scientific and Technical Services	750	15,613,409	785	9,507,463	450	14,882,122
Administrative and Support Services	465	5,651,626	480	1,254,536	255	4,219,112
Public Administration and Safety	45	673,613	50	49,856	30	758,139
Education and Training	95	1,220,417	105	589,919	70	1,278,502
Health Care and Social Assistance	315	8,134,049	335	3,565,861	205	7,798,247
Arts and Recreation Services	200	3,114,583	200	4,274,745	120	5,513,323
Other Services	1,415	21,451,686	1,515	21,533,194	1,075	27,871,026
Other ⁴	7,705	222,660,326	7,830	162,443,468	5,670	212,395,730
Total	66,535	1,978,749,424	69,215	1,744,020,473	49,760	2,404,667,372

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Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Other income and expense items	Net rent - loss		Tax withheld where ABN not quoted		Share of franking credit from franked dividends	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	3,155	-42,693,462	15	65,226	630	1,388,625
Mining	10	-181,258	0	0	5	10
Manufacturing	300	-7,423,280	5	45,910	15	11,075
Electricity, Gas, Water and Waste Services	15	-395,818	0	0	5	233
Construction	2,450	-171,255,751	10	219,840	70	97,338
Wholesale Trade	175	-2,671,860	5	181	10	143,394
Retail Trade	670	-11,453,727	10	9,657	40	32,871
Accommodation and Food Services	680	-15,705,685	0	0	20	20,957
Transport, Postal and Warehousing	445	-5,583,862	5	52,748	35	23,367
Information Media and Telecommunications	15	-212,821	5	9	5	2,141
Financial and Insurance Services	235	-6,295,700	5	145	105	230,830
Rental, Hiring and Real Estate Services ³	7,895	-325,276,516	5	7,961	300	1,915,480
Professional, Scientific and Technical Services	330	-5,374,659	10	92,225	50	237,522
Administrative and Support Services	225	-2,964,576	5	49,855	15	182,669
Public Administration and Safety	15	-708,283	0	0	0	0
Education and Training	35	-688,583	5	212	5	1,679
Health Care and Social Assistance	135	-4,232,386	0	0	15	45,528
Arts and Recreation Services	80	-1,238,578	5	3,421	15	27,464
Other Services	435	-6,337,832	5	144	15	22,242
Other ⁴	2,160	-49,952,262	20	46,999	495	4,318,455
Total	19,455	-660,646,899	90	594,533	1,845	8,701,880

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Table 2B: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Other income and expense items	Share of credit for TFN amounts withheld from interest and dividends		TFN amounts withheld from gross interest		TFN amounts withheld from dividends	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	70	31,449	505	248,324	495	90,193
Mining	0	0	5	1,462	0	0
Manufacturing	5	2,446	60	97,888	5	90
Electricity, Gas, Water and Waste Services	0	0	5	316	0	0
Construction	15	12,188	315	318,295	35	4,025
Wholesale Trade	5	563	45	18,761	10	2,328
Retail Trade	10	3,492	190	67,404	15	1,925
Accommodation and Food Services	5	530	145	45,492	10	3,386
Transport, Postal and Warehousing	5	129	60	17,772	15	922
Information Media and Telecommunications	0	0	10	2,702	0	0
Financial and Insurance Services	30	7,297	45	29,850	85	39,102
Rental, Hiring and Real Estate Services ³	45	14,370	385	213,921	120	22,702
Professional, Scientific and Technical Services	5	48	80	34,308	10	1,462
Administrative and Support Services	5	184	45	20,531	5	232
Public Administration and Safety	0	0	5	22	0	0
Education and Training	5	53	10	5,127	0	0
Health Care and Social Assistance	0	0	50	15,034	5	230
Arts and Recreation Services	5	608	15	9,109	5	1,520
Other Services	5	481	105	24,420	15	2,137
Other ⁴	60	14,783	170	157,014	160	28,483
Total	245	88,621	2,240	1,327,750	985	198,736